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No. 217

IN THE

Supreme Court of the United States

OCTOBER TERM, 1932.

GUARANTY TRUST COMPANY, EXECUTOR, ETC.,
Appellant,

vs.

WILLIAM H. BLODGETT, TAX COMMISSIONER,
Appellee.

APPEAL FROM THE SUPERIOR COURT OF FAIRFIELD COUNTY, CONNECTICUT.

APPELLANT'S REPLY BRIEF.

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The applicability of the 1929 statute was *drawn into question* at the time when the parties hereto stipulated the questions of law to be reserved for the advice of the Supreme Court of Errors. The first question read as follows (R. 21):

> "(1) Did the property which was the subject of transfer by the indenture dated Dec. 28th, 1926, Exhibit A 'pass by deed, grant or gift * * * intended to take effect in possession or enjoyment at the death of the grantor or donor', within the meaning of the Connecticut Succession Tax Statute, in force at the date of the execution of said deed, or within the meaning of any subsequent amendment or revision of said succession tax statute."

The appellee overlooks that the applicability of the 1929 act was thus drawn into question at the very beginning of the controversy in the Superior Court, and that probably accounts for the *abridgement* of the first question as stated on page 3 of appellee's brief.

Appellant admits, of course, that the court below held the 1923 Act applicable. Appellant maintains that the court below really gave effect to the 1929 statute; otherwise the decision would be too incongruous as compared with the provisions of the 1923 statute.

Appellee states (p. 59): "Our whole brief has been directed to showing that the 1923 Act applies. We are content to stand or fall upon that. It is respectfully submitted that appellant is erroneous in claiming that the 1923 act cannot apply and in claiming that the court below applied some other act."

Yet, at no place in the brief does the appellee even attempt to show how it is possible to apply a statute which imposes a succession tax on transfers of "all property

and any interest therein owned by a resident of this state at the time of his decease" to a transfer of property which was not owned by the deceased at the time of her death, but had been irrevocably transferred some four years earlier. At the time of her decease Mrs. Sewell owned no part of the property, except whatever income might have accumulated during her lifetime.

At no place in his brief does the appellee show that *in this particular case,* (for we are dealing with this case and not with the general class of cases, *Aldridge vs. United States,* 283 U. S. 308, 314), the transfer was intended to take effect in possession or enjoyment at or after death. We have shown that in previous cases involving both estate taxes (*May vs. Heiner,* 281 U. S. 238) and succession taxes (*Coolidge vs. Long,* 282 U. S. 582) this Court has held that irrevocable trusts operate to vest the property rights at the time of the execution of the transfer. There is nothing in the instrument of transfer in this case to indicate a contrary intent. The 1929 Act, which widened the scope of the tax, provided that where there is a reservation of a life interest, the transfer should be construed prima facie to have been intended to take effect at death. The only reasonable conclusion is that under the 1923 statute the state of Connecticut sought to tax only those transfers which were *actually* intended to take effect at death.

Instead, the appellee insists that under the 1923 statute, the reservation of a life interest indicates, *as a matter of law,* an intent to have the transfer take effect at death. This would not only lead to unconstitutionality because of an absolute irrebuttable presumption (pp. 32-34 of our brief), but would lead to holding that the 1923 Act was unconstitutionally applied for lack of any evidence necessary to sustain the imposition of a succession tax. (*Fiske vs. Kansas,* 274 U. S. 380, 385).

It is for these reasons that we insist the court below must have applied the 1929 statute while attempting to interpret and apply the 1923 statute. And our conclusion is further supported by the treatment which the court below gave to the various statutes beginning with 1889 through 1930 (R. 26). That was not merely a historical review of the statute, as appellee states, but laid a foundation for applying a basis which is wider than that contained in the 1923 Act, for the court below said that the provision "has continued unchanged in any respect materially affecting the present inquiry", and cited the 1929 statute.

The reason for our conclusion that the court below gave effect to the subsequent, rather than the prior, statute, any language in the opinion to the contrary notwithstanding, is by far stronger than those found in the cases we cited on pages 18 and 19 of our brief, and the test we proposed for determining the application of the subsequent enactment is by far more favorable to the appellee than that applied in the cases cited.

Of course, if this Court should find that the court below, while interpreting the 1923 statute, actually gave effect to the 1929 statute, then this case falls squarely within the rule of *Coolidge vs. Long*, 282 U. S. 582, and no further argument in the case is necessary. If this Court should find that the 1923 statute was applied, then we come to the arguments under the due process clause and equal protection clause of the 14th Amendment.

II.

THE QUESTION UNDER THE DUE PROCESS CLAUSE.

A. Requirements Of Due Process.

Appellee has not met a single one of our arguments that the application of the 1923 statute was without due pro-

cess. He enumerates (pp. 48-49) three requirements of due process which were met in the case at bar. But these are not the only requirements. The appellee has not included the requirement, so aptly stated by this Court in *Schlesinger vs. Wisconsin*, 270 U. S. 230, and restated in *Heiner vs. Donnan*, 285 U. S. 312, 325, that "a statute which imposes a tax upon an assumption of fact which the taxpayer is forbidden to controvert is so arbitrary and unreasonable that it can not stand under the 14th Amendment." Appellee also omitted the requirement of the due process clause that death duties may be imposed only on transfers which are testamentary in effect. We can enumerate many other requirements of the due process clause, but they would be as inapplicable here as those enumerated by the appellee.

The appellee makes no mention of the first requirement we added, and he disputes our contention that the transfer in this case was not testamentary in effect, for the reason that there was nothing which passed from the decedent at death upon which a death tax could be imposed. Appellee says (p. 49) that "this is the estate tax argument", which no decision of this Court would support. He overlooks, however, the minor detail that our statement (p. 16 of our brief) was in part a quotation and in part a paraphrase of the majority opinion in *Coolidge vs. Long*, 282 U. S. 582, 597, which dealt not with an estate tax, but with a succession tax. Mr. Justice BUTLER said (pp. 597-8):

> "Neither the death of Mrs. Coolidge nor of her husband was a generating source of any right in the remaindermen. *Knowlton v. Moore*, 178 U. S. 41, 56. Nothing moved from her or him or from the estates of either when she or he died. There was no transmission then. The rights of the remaindermen, including possession and enjoyment upon the termination of the trusts, were derived solely from the deeds. The situation would have been precisely the same if

the possibility of divestment had been made to cease upon the death of a third person instead of upon the death of the survivor of the settlors. The succession, when the time came, did not depend upon any permission or grant of the Commonwealth."

Instead, appellee relies on the dissenting opinion in *Coolidge vs. Long*. We have a profound respect for the dissenting opinion and the members of the Court who joined in it, but the fact nevertheless remains that the dissenting opinion is not the law of the land. Of the other cases cited by the appellee (pp. 50-54), *Keeney vs. New York*, 222 U. S. 525, involved a tax on a revocable trust and *Moffit vs. Kelly*, 218 U. S. 400, was distinguished* in the majority opinion of *Coolidge vs. Long*.

B. Extension Of Death Duties To Gifts Inter Vivos.

The real basis for appellee's argument under the due process clause is that all transfers, in which a life interest or income is reserved to the donor, are transfers intended to take effect in possession or enjoyment at or after death, and that they, like gifts made in contemplation of death, may be classified for taxation together with testamentary dispositions.

1. Are All Transfers, with Life Interests Reserved, Intended to Take Effect in Possession or Enjoyment at or After Death?

Appellant's view is that not all transfers in which a life interest is reserved may be included among those intended to take effect in possession or enjoyment at or after death. This was borne out by many decisions of this Court which were cited in our main brief, and which were cited by the appellee. But the appellee says that the cases decided by this Court under the Federal Estate Tax are not applicable, because there the Court dealt with a tax upon the

* For further distinction see Mr. Justice McReynold's opinion in No. 31, *Gwinn v. Comm'r. Int. Rev.*, decided Dec. 5th, 1932.

right to transmit property rather than on the right to receive it.

Appellee points out (pp. 25-42) many distinctions between estate and inheritance or succession taxes. We do not dispute that there are differences. But in not a single case, does the appellee show any difference in the two types of death duties which would make one and not the other applicable to irrevocable trusts. On the other hand, we have shown (pp. 15-17 of our brief) that the nature of the transfer does not depend on the nature of the tax. And what can be more convincing of a lack of difference in this respect between the two types of death duties than the cases of *Nichols vs. Coolidge*, 274 U. S. 531, and *Coolidge vs. Long*, 282 U. S. 582, both of which involved the same instruments of transfer and in both of which this Court said that the transfer was not testamentary in character, though the first involved an estate tax and the second a succession tax. So far as the Connecticut law is concerned, it was also pointed out (p. 17 of our brief) that the Supreme Court of Errors in *Blodgett v. Union & New Haven Trust Co.*, 97 Conn. 405, 410, in applying a succession tax also regarded an irrevocable trust as a "gift *in praesenti* of the remainder interest in property of which the decedent reserved no more than a life interest which was extinguished by her death." This was exactly the language used by Mr. Justice McReynolds in *May v. Heiner*, 281 U. S. 238, with reference to the estate tax.

Appellee finds consolation in the fact that neither *May v. Heiner*, nor the three cases which occasioned the 1931 amendment of Sec. 302(c) of the Revenue Act of 1926 rested on constitutional grounds, but merely on statutory construction. In order to show that these cases did not hold that Congress was without power to impose an estate

tax on irrevocable trusts, appellee quotes the *per curiam* decisions in the three cases, stressing the phrase "there being no question of the constitutional authority of Congress to impose prospectively a tax with respect to transfers or trusts of the sort here involved," and then translates that phrase (p. 20) to mean that the *per curiam* opinions expressly stated that there was no question of the constitutional authority of Congress to tax such transfers prospectively.

Appellee's argument is based on an erroneous conception concerning this Court's approach to constitutional questions, as also on a misunderstanding why this Court decided those three cases hurriedly. It is true, as appellee stated, the cases were heard on February 27, 1931, and were decided on March 2nd. This was in accord with the usual practice of this Court in rendering *per curiam* decisions on the Monday following the arguments when it becomes apparent that the points of law were fully covered by previous decisions. We find, however, no indication either in the cases, or in the decisions, or in the practice of this Court that, as appellee states (p. 20), "this Court knowing that the session of Congress was about to end, and realizing the vast amounts of money which might be involved in future similar cases, hastened to render decisions which might allow Congress to amend the law, at least with regard to future transactions." It is true that the power of Congress was vigorously argued in those cases, but having found a way of deciding the cases on the interpretation of the statute, "which has already been construed by this Court", then, "*in this view*", there was, of course, no constitutional question involved.

We can cite numerous cases in which this Court avoided passing on constitutional questions where it was possible

to dispose of the controversies on the basis of statutory construction.

Harriman v. Interstate Commerce Comm'n, 211 U. S. 407, 422
United States v. Del. & Hudson RR. Co., 213 U. S. 366, 407, 408
U. S. v. Standard Brewery, 251 U. S. 210, 220
Texas v. East Texas RR. Co., 258 U. S. 204, 217
Bratton v. Chandler, 260 U. S. 110, 114
Panama RR. Co. v. Johnson, 264 U. S. 375, 390
Ann Arbor RR. Co. v. U. S., 280 U. S. 658, 669.

But all this discussion of the estate tax cases is beside the point, for we relied on those cases solely for the purpose of showing that irrevocable trusts are not testamentary in effect, and we relied on *Coolidge v. Long*, together with the estate tax cases, for the purpose of showing that the nature of the transfer was not affected by the nature of the tax. That was not answered by the appellee.

2. May Irrevocable Trusts Be Classed Together with "Gifts in Contemplation" and "Gifts Intended"?

The appellee further argues that transfers in which a life interest or income is reserved may be classed together with gifts in contemplation of death for the purpose of imposing death duties. He seeks to establish a reasonable basis for a classification which would include irrevocable trusts. In so doing, appellee relies (pp. 6-8) on statements from the opinion of this Court in *Milliken v. U. S.*, 283 U. S. 15, 20, 23, and *Keeney v. New York*, 222 U. S. 525, in which this Court indicated that "the inclusion of this type of gifts in a single class with decedents' estates" was permissible "to insure equality of taxation and prevent evasion of estate taxes."

Of course, there is nothing *in this case* to indicate that the decedent attempted to evade the succession tax, and it was stipulated that the gift was not made in contemplation of death. However, we can safely go further in stating that, assuming it were the practice to avoid inheritance taxes through transfers *inter vivos* by irrevocable trusts, the desire of the legislature to equalize taxation would not justify the inclusion of irrevocable trusts into the same category with gifts in contemplation of death or those intended to take effect at or after death.

Gifts made in contemplation of death are gifts made *because* of impending death. Death is the cause or generating source of such transfer, the only difference between it and a testamentary disposition being the time when the gift takes place. In view of the fact, however, that this difference is a negligible element in the nature of the transfer, it is not unreasonable for the legislature to disregard it in formulating its tax policy. It must be noted, however, that in order to impose such tax, it must appear in each instance that the gift was made in contemplation of death. Without death being the cause or generating source of the transfer, the inclusion of the gift would be clearly arbitrary and unreasonable, no matter how great the desire on the part of the state to equalize taxation or to prevent tax avoidance.

Schlesinger v. Wisconsin, 270 U. S. 230
Heiner v. Donnan, 285 U. S. 312.

We shall now turn to gifts intended to take effect in possession or enjoyment at or after death, a notable example of which is the revocable trust, such as found in *Keeney v. New York*, 222 U. S. 525. In such cases the gift is ambulatory. It does not come to rest and is not determined until the death of the donor. Until then he can revoke it. Therefore it can properly be said that the

gift takes effect in possession or enjoyment at the death of the donor. To say that the mere reservation of a life estate makes the transfer one intended to take effect in possession or enjoyment at or after death would be to go far beyond the reasonable connection between such transfers *inter vivos* and testamentary dispositions.

The appellee quotes at length from *Milliken v. United States* and *Keeney v. New York*, 194 N. Y. 281, 286, concerning the legislative motive which induced the inclusion of "gifts in contemplation" and "gifts intended" into those subjected to death duties. The motive, as stated in the opinions, is that it is "not wholly unnatural" for property owners to avoid the imposition of inheritance taxes by such means as gifts in contemplation of death and transfers with reservations of life interests, and that the states have sought to meet such methods by subjecting the transfers to death duties.

It was argued in *Nichols v. Coolidge*, 274 U. S. 531, as it is argued by the appellee here, that the legislative motive to prevent tax evasion and to equalize taxation justified the Government in imposing a death tax in all cases where there was a reservation of a life interest in the donor. To this Mr. Justice McReynolds, delivering the opinion of this Court, said (p. 540):

> "But the conveyance by Mrs. Coolidge to trustees was in no proper sense testamentary, and it bears no substantial relationship to the transfer by death. The mere desire to equalize taxation cannot justify a burden on something not within Congressional power."

In other words, the legislative motive may add reasonableness to the extension of death duties to transfers which are not, strictly speaking, either testamentary dispositions or transfers by operation of the intestacy laws.

The reasonableness of the classification, however, must be found not in the legislative motive, but in the relation between the tax and the nature of the thing or event on which the tax is sought to be imposed.* The mere fact that by the exercise of rights incident to property the state's revenues may be diminished does not of itself justify the state in imposing taxes which are otherwise not constitutionally applicable, even if the state might have resorted to other methods of taxation. Thus a state may not impose an inheritance tax, though it might have imposed a gift tax,

Schlesinger v. Wisconsin, 270 U. S. 230,

or a stock transfer tax,

First National Bank v. Maine, 284 U. S. 312.

C. The Nature of the Present Tax.

Appellee concludes his argument on the question of due process by saying (p. 54) that "it is no concern of this Court what the state tax is called." That may or may not be so, but it is certainly of concern to this Court, in passing on the constitutionality of a tax to know, *what the tax is.* It may be, upon a close analysis of this so-called succession tax, the state actually imposed a property tax or a gift tax. It is for this reason that we have taken the broader view of statutory construction and have shown (pp. 36-38 of our brief) that, treating this tax either as a property tax or a gift tax, it must nevertheless be held invalid under the due process clause of the 14th Amendment.

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* See also the reasoning in No. 33, *Advance-Rumely Thresher Co., Inc., v. A. M. Jackson,* decided Dec. 5, 1932. The mere desire on the part of North Dakota to protect her principal industry was not sufficient to sustain the validity of the statute. The classification was found reasonable because of the circumstances surrounding the manufacture and use of the farm implements.

Undoubtedly this Court will go beyond what the tax is *called* and see what the tax actually *is*, as it did in the case of *Coolidge v. Long*. There the Massachusetts court *called* the tax one imposed on the succession to the possession or enjoyment of the property.

In passing on the constitutionality of the tax, and in determining what it actually *was*, rather than what it was *called*, this Court held that it *was* a tax on succession to property, the transfer of which took its source from the deed and not from the death. Therefore the tax was retroactive and could not be imposed. Had this Court stopped at the mere name of the tax, namely, as one upon coming into possession or enjoyment, then, as the dissenting opinion pointed out, there would have been no retroactivity in the application of the tax, for the Massachusetts law was enacted prior to the so-called coming into possession or enjoyment.

Is the situation different in the case at bar? Here also the court below said that the tax was imposed *not* "on the privilege of succeeding to the property of a decedent", *but* "on the privilege of succeeding to the possession and enjoyment of property which the decedent has conveyed away during his lifetime." The tax is of the same nature as in *Coolidge v. Long*. It is an inheritance tax imposed on a transfer not testamentary in character and is therefore without due process of law.

However, we have taken a more favorable position toward the appellee and assumed the possibility of the other alternative, that it was merely a tax on coming into possession or enjoyment. This leads to the argument under the equal protection clause.

III.

ARGUMENT UNDER THE EQUAL PROTECTION CLAUSE.

We have shown (pp. 38-42 of our brief) that if the court below interpreted the taxing statute as being applicable to cases where the possession and enjoyment of the property occurs after the death of the grantor, but without death being the generating source of the transfer, then the tax is not a succession tax but a gift tax, and that as such it is contrary to the equal protection clause of the 14th Amendment. Appellee's answer is, in effect, that gifts in contemplation of death and gifts made through revocable trusts, which are truly gifts *inter vivos,* were held to be properly singled out and included with testamentary dispositions, and therefore it is not unreasonable to include also the irrevocable trusts.

We have already shown the reasonable connection between gifts in contemplation of death and revocable trusts on the one hand, and testamentary dispositions on the other, and we have also shown that that reasonable connection is lacking when it comes to including irrevocable trusts. We have gone further and shown how such a tax is bound to operate arbitrarily and unequally, which was not answered by the appellee.

IV.

APPELLEE'S ANALYSIS OF CASES.

It will be noted that the cases analyzed by appellee (pp. 9-12), involving state succession taxes upon "gifts intended", dealt with revocable trusts. Since we admit that revocable trusts may be subjected to either estate or succession taxes, we regard those cases as irrelevant.

Appellee's analysis (pp. 13-24) of the cases dealing with irrevocable trusts under the federal estate tax like-

wise raise no important point of difference, for we cited those cases only for the proposition that in each one of them, in order to arrive at the conclusion reached by this Court, it was necessary to hold that the rights vested in the transferee at the time of execution of the instrument of transfer and not as of the death of the transferor.

The distinctions (pp. 25-42) shown to exist between estate taxes and inheritance or succession taxes are likewise admitted by the appellant, but appellant does not see the relevancy of the distinctions as casting any light on the question whether an estate tax or an inheritance tax or both or neither may be imposed upon an irrevocable trust not made in contemplation of death.

At last the appellee cites (pp. 43-47) a number of "recent state decisions" in which other state courts have adhered to the view taken by the court below. Of course, those cases are of no greater authority in this Court than the decision of the court below in the instant case. All but the Minnesota case, however, are easily distinguishable.

In *Worcester County National Bank v. Commissioner of Corporations and Taxation*, 275 Mass. 216; 175 N. E. 726, the question was whether a prior or subsequent statute was applicable, and the Court held that the statute in force at the time of the transfer applied. It does not appear from the opinion of the Court that the constitutional question was raised, but only that the property did not pass "by deed, grant or gift * * * made or intended to take effect in possession or enjoyment" after the death of the decedent, and also that there was "a bona fide purchase or full consideration." The Court went into the facts of the trust agreement, including the provision that the beneficiary, the wife of the settlor, would "accept her

provisions of said trust agreement and the fund to be paid to her thereunder, in full satisfaction of all right of dower or other of her rights in the property * * * which she might have against the estate of (the settlor) * * * if she should survive him", and that "if any provisions * * * (were) made for her in the will * * * she (would) accept said provisions as mere gifts to her as though she were a stranger." Upon these facts the Court held that the transaction was within the meaning of the statute and did not pass on the constitutionality of it.

In *The Matter of Barstow*, 253 N. Y. 123; 177 N. E. 177, affirming *per curiam* the judgment of the Appellate Division, 233 App. Div. 371; 244 N. Y. S. 588, neither the Court of Appeals nor the Appellate Division passed on any constitutional question. The only question of law discussed was whether an irrevocable trust operated to transfer the property as of the date of the deed of trust or as of the date of the decedent's death. The Appellate Division held that the beneficiaries "took their rights as of the day of the delivery of the deed." The state courts held the life estates of the donor's daughters were subject to the New York transfer tax, but the constitutionality of it was not contested.

In *State of Washington v. Suzzalo*, 14 Pac. (2) 37, there was also a question of statutory construction, and no constitutional question was mentioned in the opinion. There were three trusts. The first involved property within the state, and it was "conceded that an inheritance tax was payable on the property covered by the trust" (p. 38). The other two trusts consisted of "intangible personal property located within the State of Illinois, the beneficiaries of the trust to come into complete enjoyment thereof upon (the settlor's death)." It does not appear whether the trusts were revocable or irrevocable, but we

are willing to assume that they belonged to the latter class. The only question raised by the executor was whether the trust property, being without the state, was taxable under the statute of the State of Washington, and the state court held that it was. There was also a question whether or not the trusts were testamentary dispositions, and the Court came to the interesting conclusion that "the trust agreements under which respondents claim were not gifts inter vivos."

In *Ogden v. Milwaukee County*, 244 N. W. 571, there was evidence outside of the deed which led the County Court to find that the gifts were made and intended to take effect at or after the death of the grantor (p. 572). Of course, we admit that where a gift, though irrevocable in form, is *actually* intended to take effect at or after death, it may be subjected to a succession tax.

The Supreme Court of Wisconsin, however, did hold that having *interpreted* the statute so as to tax all gifts in which life interests were reserved, the statute did not offend the 14th Amendment. In this respect, we think, the Wisconsin court went beyond the interpretation of the statute and into its operation and effect. This, however, was dictum, for the basis of the decision was that upon the facts presented the gift was actually intended to take effect at the death of the grantor.

The same thought is carried out in the case of *Sherman v. Tax Commission of Ohio*, 181 N. E. 539. There the gifts were made more than two years before death, and the Court held that "the tax commission carried the burden * * * of showing by the greater weight of evidence that these gifts were * * * intended to take effect in possession or enjoyment at or after death" (p. 541). The Court held that the Commission had successfully carried

this burden, and that the trust instrument itself furnished all the necessary evidence. On the question whether the trust was revocable or not the Ohio court said:

> "Plaintiff in error insists that the trust is irrevocable. True, it recites that 'it is mutually agreed between the parties hereto that this trust is irrevocable,' and in the next breath a provision is injected into the instrument whereby it may be revoked. * * *
>
> "The donor in this case retained substantial control over the corpus of the trust instrument so long as she lived. * * *
>
> "Having held that the estates herein are not gifts inter vivos, the taxing of the interests here involved do not run counter to the 14th Amendment of the Federal Constitution."

We now come to the case of *Rising's Estate v. Minnesota*, 242 N. W. 459, where it was argued, as in the present case, that a transfer by an irrevocable trust was not within the purview of the inheritance tax statute, and that if the statute be construed so as to include such gift it must be held unconstitutional. The Minnesota court, with Judge Olsen dissenting, held that the statute was applicable, and that it was not unconstitutional.

Under the Minnesota statute a tax was imposed upon any transfer of property

> "(3) When the transfer is of property made by a resident * * * by deed, grant, bargain, sale or gift * * * intended to take effect in possession or enjoyment at or after such death.
>
> "(4) Such tax shall be imposed when any such person or corporation become beneficially entitled, in possession, or expectancy, to any property or the income thereof, by any such transfer whether made before or after the passage of this act."

It is evident from the wording of paragraph 4, above quoted, that the constitutionality of the statute is not free from doubt.

The Minnesota Court interpreted the statute as expressly reaching "gifts inter vivos, absolute except for the reservation of income to the donor for life." Both in this conclusion and in holding that a succession tax, as distinguished from an estate tax, may be imposed on an irrevocable trust, the court relied on *Blodgett v. Guaranty Trust Co.*, 114 Conn. 207, the case at bar. If the decision in the instant case is erroneous, the same fate must be shared by the Minnesota case.

Dated: December, 1932.

Respectfully submitted,

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